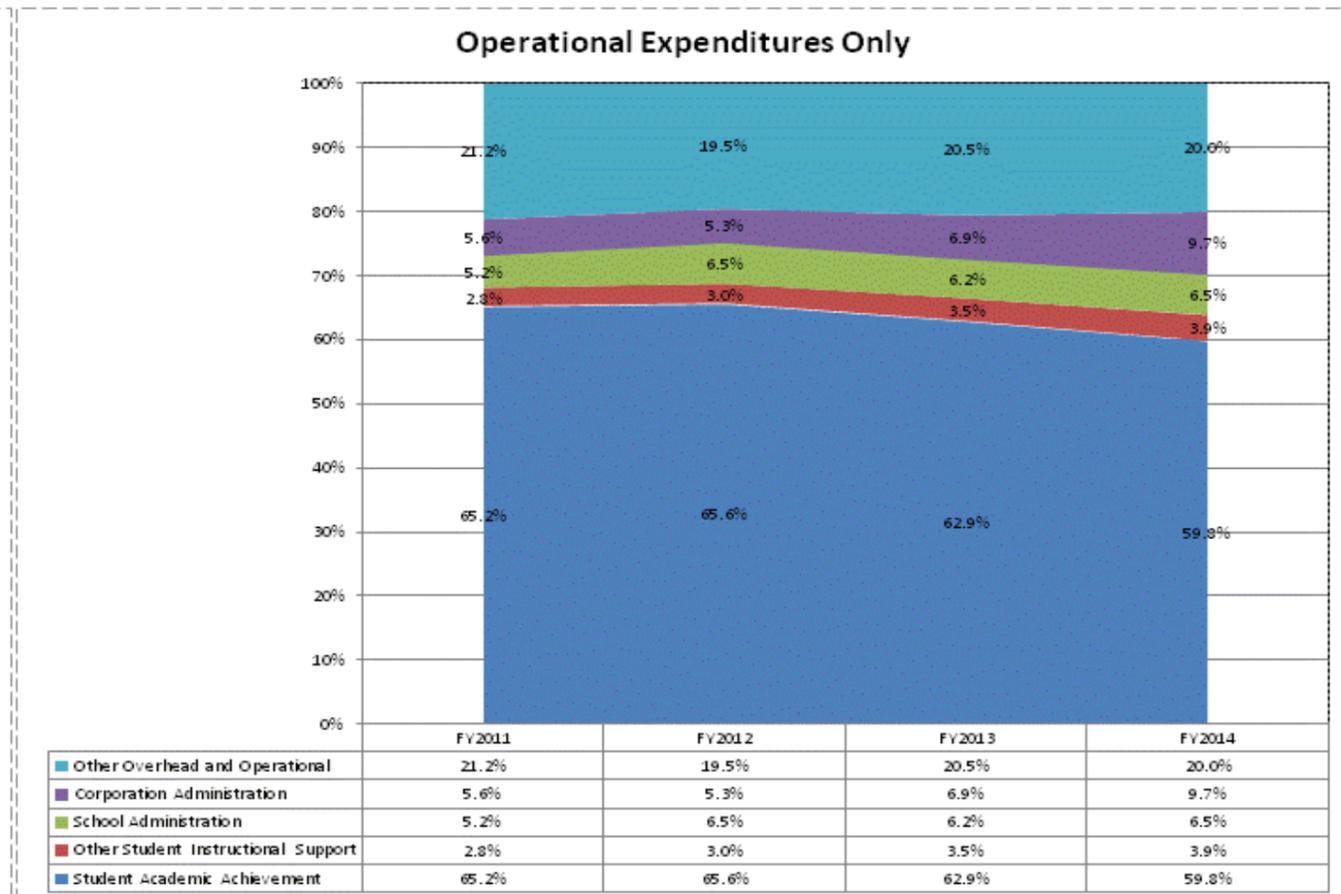
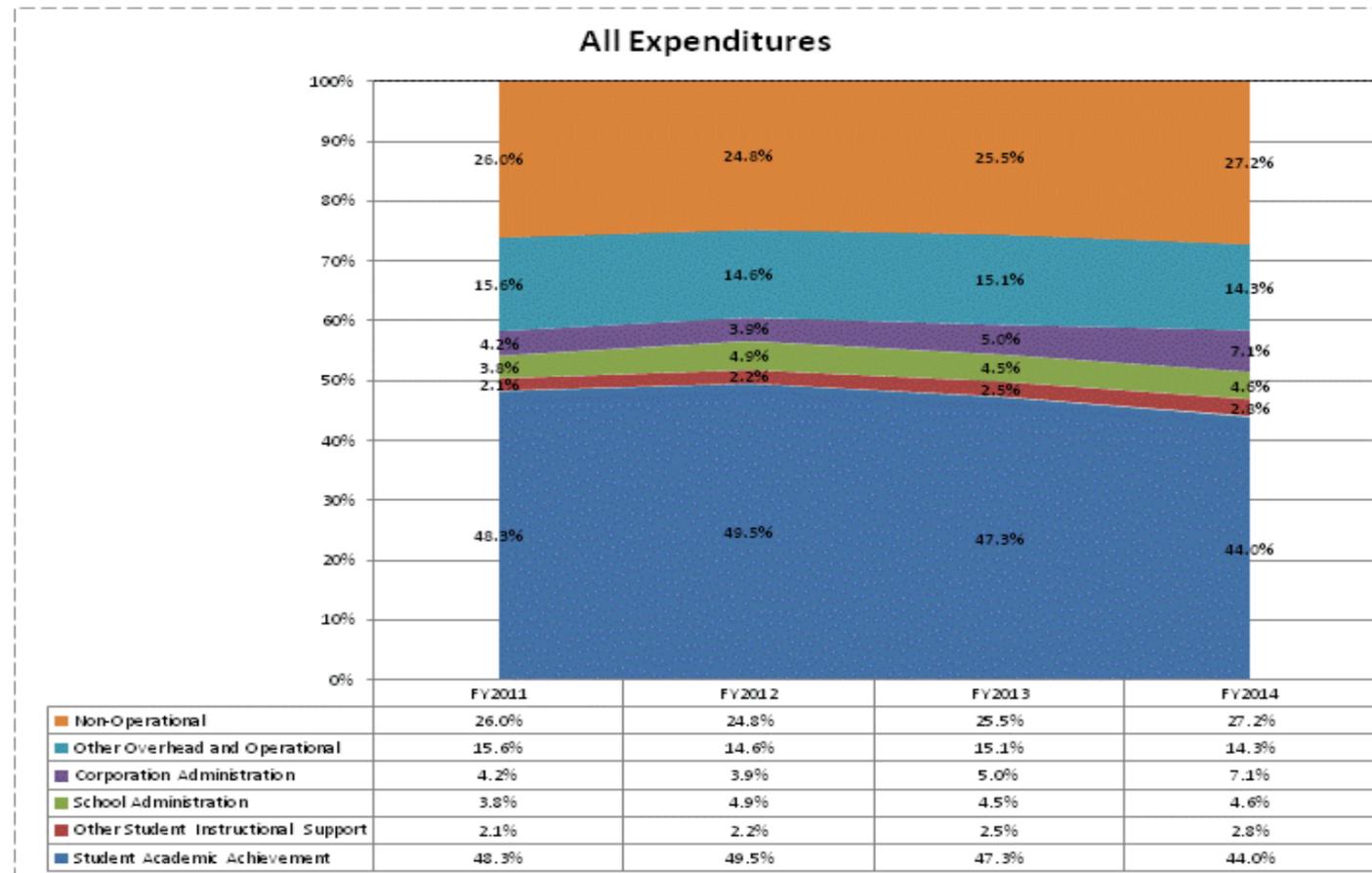


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Lafayette Com School Corp (7875)**

| <b>West Lafayette Com School Corp (7875)</b> |  | FY 2006             | FY06 % of Total<br>Exp | FY 2009             | FY09 % of Total<br>Exp | FY 2013             | FY13 % of Total<br>Exp | FY 2014             | FY14 % of Total<br>Exp |
|--|--|---------------------|------------------------|---------------------|------------------------|---------------------|------------------------|---------------------|------------------------|
| Student Academic Achievement                 |  | \$11,331,178        | 49.1%                  | \$11,862,838        | 47.5%                  | \$12,959,994        | 47.3%                  | \$12,596,662        | 44.0%                  |
| Student Instructional Support                |  | \$1,343,904         | 5.8%                   | \$1,444,617         | 5.8%                   | \$1,938,502         | 7.1%                   | \$2,127,009         | 7.4%                   |
| Overhead and Operational                     |  | \$4,359,591         | 18.9%                  | \$5,280,693         | 21.2%                  | \$5,497,944         | 20.1%                  | \$6,120,923         | 21.4%                  |
| Nonoperational                               |  | \$6,055,673         | 26.2%                  | \$6,368,374         | 25.5%                  | \$6,993,365         | 25.5%                  | \$7,789,055         | 27.2%                  |
| <b>Grand Total</b>                           |  | <b>\$23,090,346</b> |                        | <b>\$24,956,521</b> |                        | <b>\$27,389,805</b> |                        | <b>\$28,633,648</b> |                        |

| <b>Student Instructional Expenditures (Academic Achievement plus Support)</b> |  | FY 2006 | FY 2009 | FY 2013 | FY 2014 |
|---|--|---------|---------|---------|---------|
|   |  | 54.9%   | 53.3%   | 54.4%   | 51.4%   |



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Lafayette Com School Corp (7875)**

| <u>Account</u>  | <u>FY 2006</u>     | <u>FY 2009</u>      | <u>FY 2013</u>      | <u>FY 2014</u>      | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|---------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------------|
| <b>Student Academic Achievement</b>   |                    |                     |                     |                     |                              |                              |                                    |
| 11050 Regular Programs; Full Day Kindergarten   | \$0                | \$669               | \$387,440           | \$439,757           | N/A                          | > 500%                       | 14%                                |
| 11100 Regular Programs; Elementary  | \$3,448,196        | \$4,518,057         | \$4,772,750         | \$4,442,204         | 29%                          | -2%                          | -7%                                |
| 11200 Regular Programs; Middle/Junior High  | \$1,077,802        | \$948,517           | \$1,022,054         | \$1,003,947         | -7%                          | 6%                           | -2%                                |
| 11300 Regular Programs; High School   | \$2,515,554        | \$3,422,951         | \$2,492,017         | \$2,493,691         | -1%                          | -27%                         | 0%                                 |
| 11350 Regular Programs; High School; Academic Honors Diploma  | \$79,210           | \$0                 | \$97,227            | \$0                 | -100%                        | N/A                          | -100%                              |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs                  | \$0                | \$0                 | \$1,272,734         | \$1,178,260         | N/A                          | N/A                          | -7%                                |
| 11450 Vocational Education; Consumer and Homemaking   | \$0                | \$0                 | \$82,716            | \$75,638            | N/A                          | N/A                          | -9%                                |
| 12110 Gifted And Talented; Gifted and Talented  | \$0                | \$10,650            | \$10,370            | \$1,356             | N/A                          | -87%                         | -87%                               |
| 12150 Gifted And Talented; High Ability Student Programs  | \$0                | \$0                 | \$0                 | \$0                 | N/A                          | N/A                          | N/A                                |
| 12210 Mental Disabilities; Mild Mental Disabilities   | \$404,107          | \$653,434           | \$519,709           | \$684,225           | 69%                          | 5%                           | 32%                                |
| 12510 Culturally Different; Communication Disorders   | \$54               | \$0                 | \$0                 | \$0                 | -100%                        | N/A                          | N/A                                |
| 12520 Culturally Different; Compensatory  | \$198              | \$0                 | \$0                 | \$0                 | -100%                        | N/A                          | N/A                                |
| 12810 Special Education Preschool   | \$0                | \$0                 | \$38,500            | \$30,250            | N/A                          | N/A                          | -21%                               |
| 14100 Summer School Programs; Elementary  | \$7,939            | \$14,467            | \$8,130             | \$6,457             | -19%                         | -55%                         | -21%                               |
| 14200 Summer School Programs; Middle/Junior High School   | \$9,557            | \$9,606             | \$0                 | \$0                 | -100%                        | -100%                        | N/A                                |
| 14300 Summer School Programs; High School   | \$18,566           | \$23,144            | \$28,487            | \$2,938             | -84%                         | -87%                         | -90%                               |
| 15100 Enrichment Programs; Non-Credit   | \$6,037            | \$1,443             | \$901               | \$2,859             | -53%                         | 98%                          | 217%                               |
| 16100 Remediation Testing   | \$53,472           | \$71,779            | \$726               | \$0                 | -100%                        | -100%                        | -100%                              |
| 16200 Preventive Remediation  | \$0                | \$0                 | \$42                | \$0                 | N/A                          | N/A                          | -100%                              |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha  | \$15,399           | \$16,437            | \$26,726            | \$39,699            | 158%                         | 142%                         | 49%                                |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat  | \$392,248          | \$468,380           | \$0                 | \$0                 | -100%                        | -100%                        | N/A                                |
| 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements   | \$0                | \$0                 | \$405,950           | \$483,948           | N/A                          | N/A                          | 19%                                |
| 22110 Improvement of Instruction; Service Area Direction  | \$53,386           | \$50,604            | \$158,054           | \$254,474           | 377%                         | 403%                         | 61%                                |
| 22120 Improvement of Instruction; Instruction and Curriculum Development                            | \$111,328          | \$126,351           | \$8,209             | \$0                 | -100%                        | -100%                        | -100%                              |
| 22130 Improvement of Instruction; Instructional Staff Training                                      | \$83,701           | \$240,163           | \$164,318           | \$13,969            | -83%                         | -94%                         | -91%                               |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services                       | \$0                | \$0                 | \$0                 | \$0                 | N/A                          | N/A                          | N/A                                |
| 22210 Library/Media Services; Service Area Direction  | \$83,130           | \$699               | \$62                | \$0                 | -100%                        | -100%                        | -100%                              |
| 22220 Library/Media Services; School Library  | \$192,193          | \$332,323           | \$361,093           | \$337,088           | 75%                          | 1%                           | -7%                                |
| 22230 Library/Media Services; Audiovisual   | \$149,367          | \$86,895            | \$19,667            | \$14,989            | -90%                         | -83%                         | -24%                               |
| 22250 Library/Media Services; Computer Assisted Instruction Services                                | \$59,999           | \$41,582            | \$0                 | \$0                 | -100%                        | -100%                        | N/A                                |
| 22290 Library/Media Services; Other Educational Media Services                                      | \$0                | \$51,348            | \$59,700            | \$0                 | N/A                          | -100%                        | -100%                              |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration            | \$0                | \$82,038            | \$477,455           | \$680,961           | N/A                          | > 500%                       | 43%                                |
| 22320 Instruction, Related Technology; Student Learning Centers                                     | \$0                | \$1,200             | \$0                 | \$0                 | N/A                          | -100%                        | N/A                                |
| 22350 Instruction, Related Technology; Systems Operations   | \$0                | \$20,532            | \$6,304             | \$0                 | N/A                          | -100%                        | -100%                              |
| 22360 Instruction, Related Technology; Network Support  | \$208,562          | \$266,011           | \$219,531           | \$38,540            | -82%                         | -86%                         | -82%                               |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support                             | \$0                | \$43,153            | \$17,411            | \$42,212            | N/A                          | -2%                          | 142%                               |
| 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology | \$0                | \$0                 | \$1,357             | \$1,788             | N/A                          | N/A                          | 32%                                |
| 22900 Other Support Service, Instructional Staff  | \$0                | \$0                 | \$0                 | \$0                 | N/A                          | N/A                          | N/A                                |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs                               | \$242,177          | \$360,404           | \$300,354           | \$327,413           | 35%                          | -9%                          | 9%                                 |
| 26497 2007 Account Code - Teachers Retirement Fund  | \$384,537          | \$0                 | \$0                 | \$0                 | N/A                          | N/A                          | N/A                                |
| <b>Student Academic Achievement Total</b>   | <b>\$9,596,719</b> | <b>\$11,862,838</b> | <b>\$12,959,994</b> | <b>\$12,596,662</b> | <b>31%</b>                   | <b>6%</b>                    | <b>-3%</b>                         |
| <b>Student Instructional Support</b>  |                    |                     |                     |                     |                              |                              |                                    |
| 21110 Attendance and Social Work Services; Service Area Direction                                   | \$0                | \$0                 | \$0                 | \$0                 | N/A                          | N/A                          | N/A                                |
| 21120 Attendance and Social Work Services; Attendance Services                                      | \$600              | \$0                 | \$322               | \$0                 | -100%                        | N/A                          | -100%                              |
| 21130 Attendance and Social Work Services; Social Work Services                                     | \$0                | \$0                 | \$207,834           | \$290,834           | N/A                          | N/A                          | 40%                                |
| 21220 Guidance Services; Counseling Services  | \$287,900          | \$388,920           | \$318,000           | \$345,400           | 20%                          | -11%                         | 9%                                 |
| 21240 Guidance Services; Information Services   | \$23,988           | \$792               | \$0                 | \$0                 | -100%                        | -100%                        | N/A                                |
| 21340 Health Services; Nurse Services   | \$89,493           | \$123,375           | \$166,192           | \$171,452           | 92%                          | 39%                          | 3%                                 |
| 24100 Office of The Principal   | \$730,323          | \$930,584           | \$1,246,153         | \$1,319,323         | 81%                          | 42%                          | 6%                                 |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Lafayette Com School Corp (7875)**

| <u>Account</u>  | <u>FY 2006</u>     | <u>FY 2009</u>     | <u>FY 2013</u>     | <u>FY 2014</u>     | <u>Increase from FY 2006</u> | <u>Increase from FY 2009</u> | <u>Increase from previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|------------------------------|------------------------------------|
| 24900 Other Support Services, School Administration   | \$0                | \$946              | \$0                | \$0                | N/A                          | -100%                        | N/A                                |
| <b>Student Instructional Support Total</b>  | <b>\$1,132,305</b> | <b>\$1,444,617</b> | <b>\$1,938,502</b> | <b>\$2,127,009</b> | <b>88%</b>                   | <b>47%</b>                   | <b>10%</b>                         |
| <b>Overhead and Operational</b>   |                    |                    |                    |                    |                              |                              |                                    |
| 23110 Board of Education; Service Area Direction  | \$18,495           | \$0                | \$40,452           | \$37,645           | 104%                         | N/A                          | -7%                                |
| 23120 Board of Education; Service Area Assistants   | \$103,368          | \$11,556           | \$0                | \$0                | -100%                        | -100%                        | N/A                                |
| 23150 Board of Education; Legal Services  | \$74,979           | \$71,010           | \$26,462           | \$47,668           | -36%                         | -33%                         | 80%                                |
| 23160 Board of Education; Promotion Expenses  | \$0                | \$0                | -\$961             | \$1,319            | N/A                          | N/A                          | N/A                                |
| 23190 Board of Education; Other Governing Body Services                                     | \$7,500            | \$0                | \$0                | \$0                | -100%                        | N/A                          | N/A                                |
| 23210 Executive Administration; Office of The Superintendent                                | \$214,462          | \$398,876          | \$389,365          | \$441,464          | 106%                         | 11%                          | 13%                                |
| 23220 Executive Administration; Community Relations   | \$0                | \$0                | \$800              | \$0                | N/A                          | N/A                          | -100%                              |
| 23290 Executive Administration; Other Executive Administration Services                     | \$2,167            | \$24,779           | \$155,658          | \$844,943          | > 500%                       | > 500%                       | 443%                               |
| 25110 Fiscal Services; Office of The Business Manager                                       | \$198,061          | \$179,991          | \$561,032          | \$507,076          | 156%                         | 182%                         | -10%                               |
| 25120 Fiscal Services; Service Area Direction   | \$3,900            | \$0                | \$0                | \$0                | -100%                        | N/A                          | N/A                                |
| 25140 Fiscal Services; Receiving and Disbursing Funds                                       | \$699              | \$0                | \$0                | \$463              | -34%                         | N/A                          | N/A                                |
| 25160 Fiscal Services; Financial Accounting   | \$4,623            | \$4,100            | \$3,256            | \$0                | -100%                        | -100%                        | -100%                              |
| 25191 Other Fiscal Services; Refund of Revenue  | \$9,978            | \$385              | \$2,911            | \$4,553            | -54%                         | > 500%                       | 56%                                |
| 25195 Other Fiscal Services; Bank Account Service Charge                                    | \$0                | \$0                | \$9,135            | \$11,721           | N/A                          | N/A                          | 28%                                |
| 25199 Other Fiscal Services; Other  | \$0                | \$144,104          | \$27,041           | \$0                | N/A                          | -100%                        | -100%                              |
| 25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction            | \$0                | \$54,297           | \$29,170           | \$0                | N/A                          | -100%                        | -100%                              |
| 25220 Purchasing, Warehousing, and Distribution Services; Purchasing                        | \$17,547           | \$22,672           | \$29,744           | \$29,771           | 70%                          | 31%                          | 0%                                 |
| 25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing      | \$0                | \$1,734            | \$0                | \$0                | N/A                          | -100%                        | N/A                                |
| 25300 Printing, Publishing, and Duplicating Services  | \$0                | \$48               | \$0                | \$0                | N/A                          | -100%                        | N/A                                |
| 25400 Planning, Research, Development and Evaluation  | \$8,386            | \$10,951           | \$9,457            | \$9,939            | 19%                          | -9%                          | 5%                                 |
| 25710 Personnel Services; Supervision of Personnel Services                                 | \$0                | \$0                | \$84,743           | \$88,431           | N/A                          | N/A                          | 4%                                 |
| 25750 Personnel Services; Health Services   | \$90               | \$0                | \$0                | \$0                | -100%                        | N/A                          | N/A                                |
| 25790 Personnel Services; Other Professional Services                                       | \$0                | \$8,005            | \$5,688            | \$0                | N/A                          | -100%                        | -100%                              |
| 25860 Administrative Technology Services; Hardware Maintenance And Support                  | \$0                | \$0                | \$0                | \$0                | N/A                          | N/A                          | N/A                                |
| 25910 Judgments   | \$0                | \$7,918            | \$0                | \$0                | N/A                          | -100%                        | N/A                                |
| 26100 Operation and Maintenance of Plant Services; Service Area Direction                   | \$17,472           | \$27,248           | \$515,714          | \$576,981          | > 500%                       | > 500%                       | 12%                                |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings                 | \$1,414,093        | \$1,417,589        | \$1,437,910        | \$1,482,349        | 5%                           | 5%                           | 3%                                 |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds                   | \$85,833           | \$98,215           | \$51,402           | \$52,794           | -38%                         | -46%                         | 3%                                 |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment                 | \$685,577          | \$1,367,319        | \$144,343          | \$199,421          | -71%                         | -85%                         | 38%                                |
| 26499 2007 Account Code - Other   | \$79,465           | \$0                | \$0                | \$0                | N/A                          | N/A                          | N/A                                |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)          | \$73,225           | \$16,113           | \$23,830           | \$17,234           | -76%                         | 7%                           | -28%                               |
| 26600 Operation and Maintenance of Plant Services; Security Services                        | \$76,583           | \$66,247           | \$50,905           | \$35,395           | -54%                         | -47%                         | -30%                               |
| 26700 Operation and Maintenance of Plant Services; Insurance                                | \$113,307          | \$107,633          | \$156,993          | \$129,836          | 15%                          | 21%                          | -17%                               |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant | \$7,406            | \$22,217           | \$19,893           | \$0                | -100%                        | -100%                        | -100%                              |
| 27010 Student Transportation; Service Area Direction  | \$15,509           | \$2,068            | \$128              | \$0                | -100%                        | -100%                        | -100%                              |
| 27100 Student Transportation; Vehicle Operation   | \$137,563          | \$222,788          | \$154,479          | \$136,397          | -1%                          | -39%                         | -12%                               |
| 27300 Student Transportation; Vehicle Servicing and Maintenance                             | \$14,395           | \$48,804           | \$108,395          | \$110,950          | > 500%                       | 127%                         | 2%                                 |
| 27400 Student Transportation; Purchase of School Buses                                      | \$118,100          | \$108,262          | \$72,000           | \$0                | -100%                        | -100%                        | -100%                              |
| 27500 Student Transportation; Insurance on Buses  | \$11,922           | \$5,870            | \$17,206           | \$11,622           | -3%                          | 98%                          | -32%                               |
| 27700 Student Transportation; Contracted Transportation Services                            | \$249,021          | \$303,612          | \$496,419          | \$460,960          | 85%                          | 52%                          | -7%                                |
| 27900 Student Transportation; Other Student Transportation Services                         | \$54,626           | \$3,110            | \$38,788           | \$50,657           | -7%                          | > 500%                       | 31%                                |
| 27910 Student Transportation; Bus Driver Training   | \$0                | \$0                | \$500              | \$0                | N/A                          | N/A                          | -100%                              |
| 31100 Food Services Operations; Service Area Direction                                      | \$45,640           | \$41,111           | \$91,194           | \$143,856          | 215%                         | 250%                         | 58%                                |
| 31200 Food Services Operations; Food Preparation and Dispensing                             | \$148,502          | \$221,544          | \$288,074          | \$237,210          | 60%                          | 7%                           | -18%                               |
| 31400 Food Services Operations; Food Purchases  | \$132,426          | \$212,243          | \$423,120          | \$417,121          | 215%                         | 97%                          | -1%                                |
| 31500 Food Services Operations; Distribution of School Lunch Reimbursements                 | \$0                | \$15               | \$0                | \$0                | N/A                          | -100%                        | N/A                                |
| 31900 Other Food Services   | \$28,217           | \$48,262           | \$32,699           | \$33,148           | 17%                          | -31%                         | 1%                                 |

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**West Lafayette Com School Corp (7875)**

| <u>Account</u>  | <u>FY 2006</u>     | <u>FY 2009</u>     | <u>FY 2013</u>     | <u>FY 2014</u>     | <u>Increase from FY<br/>2006</u> | <u>Increase from FY<br/>2009</u> | <u>Increase from<br/>previous year</u> |
|---|--------------------|--------------------|--------------------|--------------------|----------------------------------|----------------------------------|--|
| <b>Overhead and Operational Total</b>   | <b>\$4,173,136</b> | <b>\$5,280,693</b> | <b>\$5,497,944</b> | <b>\$6,120,923</b> | <b>47%</b>                       | <b>16%</b>                       | <b>11%</b>                             |
| <b>Nonoperational</b>   |                    |                    |                    |                    |                                  |                                  |  |
| 33200 Community Recreation  | \$0                | \$0                | \$0                | \$0                | N/A                              | N/A                              | N/A                                    |
| 33400 Athletic Coaches  | \$271,867          | \$312,105          | \$304,981          | \$314,477          | 16%                              | 1%                               | 3%                                     |
| 33990 Other Community Services; Other   | \$3,304            | \$3,074            | \$86,237           | \$115,468          | > 500%                           | > 500%                           | 34%                                    |
| 40200 Equipment Purchases over the School's Capitalization Threshold                                | \$0                | \$0                | \$116,359          | \$215,664          | N/A                              | N/A                              | 85%                                    |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development                     | \$30,510           | \$28,901           | \$22,134           | \$20,270           | -34%                             | -30%                             | -8%                                    |
| 43000 Facilities Acquisition and Construction; Professional Services                                | \$103,695          | \$532,167          | \$257,433          | \$254,344          | 145%                             | -52%                             | -1%                                    |
| 45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im | \$1,721,851        | \$1,472,254        | \$1,435,653        | \$1,771,175        | 3%                               | 20%                              | 23%                                    |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities                         | \$19,571           | \$5,297            | \$60,922           | \$37,518           | 92%                              | > 500%                           | -38%                                   |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment         | \$0                | \$88,455           | \$1,147            | \$1,251            | N/A                              | -99%                             | 9%                                     |
| 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment                       | \$0                | \$0                | \$133,831          | \$0                | N/A                              | N/A                              | -100%                                  |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment                | \$735,053          | \$394,899          | \$323,418          | \$297,286          | -60%                             | -25%                             | -8%                                    |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction        | \$78,893           | \$10,567           | \$0                | \$0                | -100%                            | -100%                            | N/A                                    |
| 51100 Debt Services; Principal on Debt; Bonds   | \$88,400           | \$88,400           | \$1,087,000        | \$1,562,000        | > 500%                           | > 500%                           | 44%                                    |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del   | \$0                | \$9,051            | \$37,831           | \$37,831           | N/A                              | 318%                             | 0%                                     |
| 52100 Debt Services; Interest on Debt; Bonds  | \$0                | \$181,589          | \$88,584           | \$103,060          | N/A                              | -43%                             | 16%                                    |
| 52200 Debt Services; Interest on Debt; Temporary Loans  | \$75,808           | \$355,614          | \$19,977           | \$0                | -100%                            | -100%                            | -100%                                  |
| 53100 Debt Services; Lease Rental; Buildings ; Principal  | \$2,888,500        | \$2,886,000        | \$2,120,000        | \$2,195,000        | -24%                             | -24%                             | 4%                                     |
| 53150 Debt Services; Lease Rental; Buildings ; Interest   | \$0                | \$0                | \$770,500          | \$693,000          | N/A                              | N/A                              | -10%                                   |
| 54200 Common School Fund; Principal   | \$0                | \$0                | \$123,737          | \$167,203          | N/A                              | N/A                              | 35%                                    |
| 54250 Common School Fund; Interest  | \$0                | \$0                | \$3,224            | \$3,508            | N/A                              | N/A                              | 9%                                     |
| 59100 Other Debt Services Obligations; Registrars Fee   | \$1,500            | \$0                | \$400              | \$0                | -100%                            | N/A                              | -100%                                  |
| <b>Nonoperational Total</b>   | <b>\$6,018,950</b> | <b>\$6,368,374</b> | <b>\$6,993,365</b> | <b>\$7,789,055</b> | <b>29%</b>                       | <b>22%</b>                       | <b>11%</b>                             |
| <b>Prorated By Fund</b>   |                    |                    |                    |                    |                                  |                                  |  |
| 26491 2007 Account Code - PERF  | \$132,480          | \$0                | \$0                | \$0                | N/A                              | N/A                              | N/A                                    |
| 26492 2007 Account Code - Social Security   | \$757,006          | \$0                | \$0                | \$0                | N/A                              | N/A                              | N/A                                    |
| 26493 2007 Account Code - Workmen's Compensation  | \$4,560            | \$0                | \$0                | \$0                | N/A                              | N/A                              | N/A                                    |
| 26494 2007 Account Code - Group Insurance   | \$1,071,927        | \$0                | \$0                | \$0                | N/A                              | N/A                              | N/A                                    |
| 26496 2007 Account Code - Unemployment Compensation   | \$4,940            | \$0                | \$0                | \$0                | N/A                              | N/A                              | N/A                                    |
| 26498 2007 Account Code - Severance / Early Retirement Pay  | \$198,322          | \$0                | \$0                | \$0                | N/A                              | N/A                              | N/A                                    |
| <b>Prorated By Fund Total</b>   | <b>\$2,169,236</b> | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>         | <b>N/A</b>                       | <b>N/A</b>                       | <b>N/A</b>                             |